

UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA  
Criminal No. 09-100 (ADM/JJG)

UNITED STATES OF AMERICA, )  
 )  
 Plaintiff, ) GOVERNMENT'S MEMORANDUM IN  
 ) SUPPORT OF BILL OF COSTS  
 v. )  
 )  
 ROBERT DALE GORIS, )  
 )  
 Defendant. )

The United States of America, by and through its attorneys, B. Todd Jones, United States Attorney for the District of Minnesota, and Michael L. Cheever, Assistant United States Attorney, submits this memorandum in support of its Bill of Costs filed in connection with the above-referenced case.

Defendant Robert Dale Goris was convicted of two violations of 26 U.S.C. § 7201. This statute provides as a penalty that defendants shall be subject to a fine "together with the costs of prosecution." Imposition of the costs of prosecution at sentencing is mandatory under this statute. See United States v. May, 67 F.3d 706, 707 (8th Cir. 1995) (addressing identical language in 26 U.S.C. § 7203).

The government has filed a Bill of Costs claiming \$3,680.65 in witness fees incurred as a result of trial of this case. The Bill of Costs is submitted pursuant to 28 U.S.C. §§ 1920(3) and 1821(b). Absent explicit statutory authority to the contrary, courts may not exceed the limitations on taxable costs enumerated in Section 1920.

Crawford Fitting Co. v. J.T. Gibbons, Inc., 482 U.S. 437, 445 (1987).

Attached to the Bill of Costs is a summary of the witness fees and travel expenses. Each of the witnesses listed testified at trial and met with either AUSA Michael L. Cheever or AUSA Kim Svendsen or both of them, to discuss their potential testimony in advance of their testimony. The witnesses were paid the \$40.00 statutory fee for each day they testified at trial or appeared at the courthouse in anticipation of testifying at trial. Lorene Dibble, Gary Koosman, Ronald Ridlehuber, and Charles Stagg were paid the \$40.00 statutory fee for a separate day required for traveling to testify at trial. Witnesses were also paid the \$40.00 fee if they met with the prosecutors to prepare for trial on a separate day. In addition, travel expenses were paid pursuant to 28 U.S.C. § 1821(b).

Dated: April 19, 2010

Respectfully Submitted,

B. TODD JONES  
UNITED STATES ATTORNEY

s/ Michael L. Cheever

BY: MICHAEL L. CHEEVER  
Assistant U.S. Attorney